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PRELIMINARY REPORT ON ECONOMIC CAPACITY,
FISCAL CAPACITY, TAX EFFORT, FISCAL NEEDS,
AND NOMINAL AND ACTUAL TAX RATES
OF CITIES, TOWNS AND COUNTIES

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Finance Study Report No. 4
June 30, 1975

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PREFACE

The 1974 Act creating the State Commission on Local Government provides:

The Commission shall make a detailed and thorough study of local government structure, powers, services, finance and state-local relations. The Commission shall prepare a revised code of local government law based on its studies and may make other recommendations for the improvement of local government.

To ensure a thorough study of local government finances, the Commission has directed the Staff to conduct a study of local government finances, to prepare a revised code of laws regulating local government finance and finance administration that will be consistent with accepted and prudent principles of governmental accounting and to recommend supplemental sources of revenue for local governments.

In the course of this study, the Staff will be issuing reports dealing with the many facets of local government finance. The subjects for these reports will include the compilation and analysis of local government finance data, the collection and examination of present state statutes, the possible application of various alternative methods of supplementing the property tax with other revenue sources and other subjects dealing with local government finance and finance administration.

The reports are designed not only to provide the Staff's findings concerning the present status of local government finance in Montana, but also to provide local governments, the State executive and legislative branches and the public in general, an opportunity to review and comment on the direction of the Staff's work.

This report contains the initial tabulation of fiscal capacity and effort data for city, town, and county units in Montana.

DALE A. HARRIS
STAFF DIRECTOR

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INTRODUCTION

One of the products of the Commission's local government finance study will be recommendations for alternate or supplemental financing of local units. Local governments in Montana now depend on the property tax for most of their revenue. In order to make a accurate evaluation of any supplemental financing scheme, some realistic measure of fiscal disparity must be used.

The most common measures currently used to measure fiscal disparity are fiscal capacity and fiscal effort. The principles implied by these terms are used in many state aid programs and the Federal Revenue Sharing Act. Fiscal capacity and effort are often combined to arrive at some measure of the fiscal need of a government.

The staff utilized existing finance data, as well as data being collected for the first time, to calculate indexes of fiscal capacity and effort for each city, town and county unit in Montana. This was done previously for counties by the "Montana Fiscal Affairs Study" in 1970. This report updates and expands on that work. It contains the unanalyzed data on fiscal capacity, tax effort and fiscal needs. Subsequent Commission reports will provide an analysis of the data.

DEFINITION OF TERMS

Fiscal Capacity: the ability of a government unit to raise tax revenue. In Montana this is the unit's per capita property tax base, as currently the property tax is the major source of local revenue.

Economic Capacity: the per capita gross personal income; this reflects the ability of people to pay any tax that a government unit may levy.

Fiscal Effort: a measurement of the extent that a government is utilizing its economic capacity, in other words what percentage of personal income is paid in taxes.

Tax Effort: a measure of how much of the fiscal capacity of a local government unit is being utilized. The millage rate of a local government unit may be considered a measure of tax effort.

Sales Ratio: the assessed value of property divided into its true market value. In the case of residential property in Montana this should be .40, as state statute requires that assessed value should be 40 per cent of market value.

Nominal Tax Rate: the rate of tax calculated by dividing the receipts from the property tax by the taxable valuation.

Actual Tax Rate: calculated just as the nominal tax rate except that the taxable valuation is corrected to reflect an ideal sales ratio. For example, if the sales ratio is .40 for residential property, the nominal and actual tax rates would be equal.

RELATING FISCAL CAPACITY AND EFFORT TO FISCAL NEED

Defining a measure of fiscal need is a complex task. It is generally recognized that local governments in Montana have difficulty in raising the funds needed to meet the rising demand for services by relying on current revenue sources. The state, on the other hand, is experiencing budget surpluses. Two questions arise concerning any state aid program. First: Who needs help and, having determined who needs help, how much aid is required? Second: Which governments are currently using their resources to the greatest degree? Some answers to these may be obtained by calculating the fiscal effort and tax effort and the fiscal capacity and tax capacity of a local government unit.

The Federal Revenue Sharing Program is probably the most obvious example where fiscal need is determined through the use of fiscal capacity and effort. This program distributes funds to different levels of government by employing a variety of distribution formulas. A representative distribution system is the one used for county areas within a state. This formula distributes funds initially on a per capita basis, with the per capita allotment adjusted up or down depending on the units relative income factor and relative tax effort factor. If the per capita personal income of a county is high in relation to other counties in the state, a high fiscal capacity is indicated and the county's allocation is adjusted downward proportionately. Likewise, if the income factor is low in relation to other counties, the fiscal capacity is low and the amount allocated is adjusted upward. A tax effort factor is used in the same manner with the obvious exception that a high relative tax effort indicates a fiscal need and the allotment is adjusted upward; a low tax effort indicates an absence of need and the county's allocation is reduced. The Federal Revenue Sharing Act is nationwide and general in scope. However with minor changes, that system could be utilized in Montana to calculate a measure of relative need for local government units.

The "Montana Fiscal Affairs Study," upon which the tables in this paper are modeled, uses similar concepts for its definition of fiscal need. It varies from the federal methods in detail.

TABLES

The tables in this preliminary report consist of index rank values. These indexes are calculated from raw per capita values, and each

index represents a percent of the average per capita value for the state as a whole. In other words, an index value of 150 represents a per capita value one and a half times the state average for that particular measure. Indexes, rather than raw values, were chosen because the objective of this report is comparative in nature rather than quantitative because any future state aid program will probably be based on some measure of "relative" need rather than "actual" need.

The titles of the various tables do not directly correspond to the definitions listed earlier because the values shown represent certain combinations of factors and it was most convenient to label the combined indexes simply "Fiscal Capacity" and "Fiscal Effort".

Table 1-4, Fiscal Capacity Indexes

Table 1 is borrowed from the "Montana Fiscal Affairs Study" and is based on data from the 1967 Census of Government. Tables 2, 3, and 4 were calculated by the Commission Staff and are based on data from the 1972 Census of Government, Montana Taxpayers' Association data, and the "Data Elements" used in calculating the Federal revenue sharing allotments. In these tables, the "Index of Per Capita Gross Income" is the percentage of the state average of per capita personal income (as shown in the "Revenue Sharing Data Elements") that is a given counties per capita personal income. The "Index of Per Capita Property Values" is based on the listed taxable value for a county taken on a per capita basis. The average, or "Combined Index", is simply the numerical average of the other two factors.

Table 5

Table 5 is the same as Table 4, with the exception that the taxable values have been corrected for the latest available sales ratio data.

Table 6

This is a comparison of the capacity rankings for the four years under study.

Tables 7-10, Fiscal Effort Indexes

These tables, together with Tables 1 through 4 form the basis for the remainder of county tables. Like Table 1, Table 7 is taken from the "Montana Fiscal Affairs Study" and is based on 1967 Census of Government data. Table 8 is based on 1972 Census data and was calculated by the Commission Staff. Tables 9 and 10 are based on data collected by the Commission Staff from the 1973 and 1974 "Clerk and Recorder's Annual Report" to the Montana State Examiner. This data has never been tabulated before.

The "Index of Per Capita Taxes" is the total taxes collected by the county for county purposes, without trust and agency collections.

The "Index of Own Local Revenue" is the index based on total revenues, minus intergovernmental transfers taken on a per capita basis. The third index, "Own Local Expenditures", is calculated by subtracting intergovernmental transfers from total expenditures for county purposes. The combined Effort Index, like the "Combined Capacity Index", is a simple average of the first three indexes.

Table 11

Table 11 is the same as Table 6, except that it compares the fiscal effort index rankings for the four years.

Table 12-15

These tables combine effort and capacity into a ratio that indicates the degree to which a government unit uses its revenue resources.

Table 16

Table 16 compares the rankings as shown in Tables 12-15.

Table 17-24

The odd numbered tables in this group show a relationship similar to Tables 12-15 (without the gross income factor) that is a ratio of effort to property value capacity. The even numbered tables show the same ratio except that economic capacity (gross income) is used.

Table 25-26

These compare the rankings for the four years for Tables 17-24.

Table 27-31

Tables 27-31 refer to town governments while the first twenty-six tables refer to county governments. The factors for the fiscal capacity of towns were calculated in the same manner as those for counties, except that the effort factors were modified because a town is authorized to carry over a surplus from year to year; in some cases, therefore, sizeable intergovernmental grants for capital expenses frequently are not spent in the year received. In some cases this kind of carryover resulted in a negative effort factor when a large grant exceeded expenses. In order to nullify this effect, it was assumed that intergovernmental transfers included only federal revenue sharing and miscellaneous state grants. This procedure was employed for the "Own Expenditures Factor." The revenues factor also excluded the sale of bonds. This procedure produced realistic numbers, but the reports do not include sufficient information to assess the validity of the indexes.

Table 32-36

These tables are derived in the same manner as Tables 27-31, except that these tables refer to cities rather than towns. It is conceiv-

able that the city data is even less accurate than the town data since there is no standard accounting system for cities at the present time.

Table 37

This table contains the calculated nominal and actual tax rate of cities, towns and counties in Montana for fiscal year 1974.

In a later version of this paper city and town data for 1972 and 1974 will be included. Such inclusions await an analysis of unpublished Census of Government data.

TERRY STEGNER
FISCAL ANALYST

TABLE 1

Indexes of Fiscal Capacity for Counties
in Montana
Fiscal 1967

<u>County Area</u>	<u>Rank Combined Capacity Index</u>	<u>Combined Capacity Index</u>	<u>Index of Per Capita Property Values</u>	<u>Index of Per Capita Gross Income</u>
Liberty	1	182	187	177
Fallon	2	172	252	92
Wibaux	3	155	238	73
Chouteau	4	147	151	143
Garfield	5	127	152	101
Toole	6	126	125	128
Pondera	7	125	105	146
Teton	8	124	124	125
Judith Basin	9	117	147	86
Sheridan	10	114	100	129
Carbon	11	113	146	81
Daniels	12	112	92	132
Broadwater	13	110	124	96
Musselshell	14	109	121	96
Golden Valley	15	107	142	72
Granite	16	107	107	106
Prairie	17	107	130	84
Petroleum	18	106	147	66
Treasure	19	104	121	88
McCone	20	103	114	92
Lewis and Clark	21	102	59	145
Yellowstone	22	102	66	139
Beaverhead	23	101	90	112
Dawson	24	101	88	113
Phillips	25	101	114	88
Hill	26	100	72	127
Sanders	27	100	113	88
Sweet Grass	28	100	117	84
Wheatland	29	100	99	101
Carter	30	99	128	70
Meagher	31	98	113	83
Stillwater	32	97	101	93
Rosebud	33	94	111	78
Fergus	34	93	84	102
Powder River	35	92	113	71
Park	36	91	66	116
Cascade	37	88	55	120
Silver Bow	38	88	49	127
Powell	39	87	69	105
Custer	40	85	64	107
Missoula	41	85	49	121
Roosevelt	42	85	80	90
Gallatin	43	84	54	113

<u>County Area</u>	<u>Rank Combined Capacity Index</u>	<u>Combined Capacity Index</u>	<u>Index of Per Capita Property Values</u>	<u>Index of Per Capita Gross Income</u>
Flathead	44	83	59	106
Lincoln	45	81	48	114
Richland	46	80	75	84
Deer Lodge	47	79	50	108
Mineral	48	79	66	92
Glacier	49	78	75	81
Jefferson	50	78	77	79
Madison	51	78	84	73
Blaine	52	71	70	72
Lake	53	69	60	77
Big Horn	54	67	69	65
Ravalli	55	67	47	87
Valley	56	50	45	56
State Average	--	100	100	100

Source: Montana Fiscal Affairs Study

TABLE 2

Indexes of Fiscal Capacity for Counties
in Montana
Fiscal 1972

<u>County Area</u>	<u>Rank Combined Capacity Index</u>	<u>Combined Capacity Index</u>	<u>Index of Per Capita Property Values</u>	<u>Index of Per Capita Gross Income</u>
Powder River	1	195	276	113
Wibaux	2	173	258	88
Fallon	3	162	228	95
Golden Valley	4	146	179	113
Carter	5	133	148	118
Liberty	6	130	149	110
Petroleum	7	130	168	91
Judith Basin	8	126	160	92
Chouteau	9	125	126	123
Garfield	10	124	152	95
Sweet Grass	11	119	137	101
Toole	12	117	132	101
Prairie	13	116	133	99
McCone	14	114	110	118
Madison	15	110	99	120
Teton	16	109	108	110
Sheridan	17	108	99	116
Treasure	18	108	113	102
Pondera	19	104	113	95
Carbon	20	102	107	96
Meagher	21	100	111	89
Rosebud	22	97	108	85
Stillwater	23	97	95	98
Phillips	24	96	99	93
Granite	25	95	93	97
Richland	26	95	94	95
Sanders	27	95	94	95
Daniels	28	94	88	100
Dawson	29	94	68	119
Beaverhead	30	93	83	102
Broadwater	31	93	97	89
Glacier	32	93	103	82
Wheatland	33	93	92	94
Fergus	34	92	79	104
Musselshell	35	91	97	84
Lewis & Clark	36	90	54	125
Yellowstone	37	85	60	110
Custer	38	84	58	109
Valley	39	84	72	96
Park	40	82	61	102
Roosevelt	41	82	76	88
Missoula	42	81	48	114
Cascade	43	80	48	111

<u>County Area</u>	<u>Rank Combined Capacity Index</u>	<u>Combined Capacity Index</u>	<u>Index of Per Capita Property Values</u>	<u>Index of Per Capita Gross Income</u>
Hill	44	80	56	104
Jefferson	45	80	78	82
Flathead	46	79	58	99
Gallatin	47	78	49	106
Mineral	48	78	59	96
Lincoln	49	77	45	109
Silver Bow	50	77	49	104
Big Horn	51	75	69	81
Powell	52	75	47	102
Lake	53	73	62	84
Deer Lodge	54	71	52	89
Ravalli	55	70	49	90
Blaine	56	68	55	81
State Average	--	100	100	100

Source: State Commission on Local Government

TABLE 3

Indexes of Fiscal Capacity for Counties
in Montana
Fiscal 1973

<u>County Area</u>	<u>Rank Combined Capacity Index</u>	<u>Combined Capacity Index</u>	<u>Index of Per Capita Property Values</u>	<u>Index of Per Capita Gross Income</u>
Madison	1	215	187	242
Powder River	2	207	319	95
Wibaux	3	187	269	105
Fallon	4	159	235	83
Golden Valley	5	152	177	127
Chouteau	6	142	159	125
Carter	7	139	154	123
Judith Basin	8	131	158	104
Garfield	9	130	162	97
Petroleum	10	127	166	87
Liberty	11	125	134	115
Toole	12	120	133	107
Prairie	13	117	127	106
Rosebud	14	115	135	95
Teton	15	106	98	113
Treasure	16	104	112	95
Wheatland	17	103	99	106
Sweet Grass	18	100	101	98
Pondera	19	98	99	97
Phillips	20	97	99	95
Carbon	21	96	95	96
Granite	22	96	91	101
Broadwater	23	94	93	94
Meagher	24	94	107	80
Sheridan	25	93	91	95
Richland	26	92	93	91
Musselshell	27	91	101	80
Beaverhead	28	90	83	97
Valley	29	90	68	112
Fergus	30	89	76	102
Sanders	31	89	87	90
Daniels	32	88	84	91
Dawson	33	88	69	107
Stillwater	34	88	85	91
Glacier	35	87	86	88
Lewis & Clark	36	86	51	120
Custer	37	82	60	103
Yellowstone	38	82	57	107
Blaine	39	81	79	82
Missoula	40	79	48	110
Silver Bow	41	79	53	105
Park	42	77	56	98
Powell	43	77	56	98
Hill	44	76	54	98

<u>County Area</u>	<u>Rank Combined Capacity Index</u>	<u>Combined Capacity Index</u>	<u>Index of Per Capita Property Values</u>	<u>Index of Per Capita Gross Income</u>
Mineral	45	76	53	98
Big Horn	46	75	66	83
Cascade	47	74	44	104
Gallatin	48	74	47	101
Roosevelt	49	74	68	80
Flathead	50	73	55	91
Jefferson	51	71	57	84
Lincoln	52	71	46	96
Lake	53	70	60	80
Deer Lodge	54	68	51	84
Ravalli	55	65	45	85
McCone	56	64	62	65
State Average	--	100	100	100

Source: State Commission on Local Government

TABLE 4

Indexes of Fiscal Capacity for Counties
in Montana
Fiscal 1974

<u>County Area</u>	<u>Rank Combined Capacity Index</u>	<u>Combined Capacity Index</u>	<u>Index of Per Capita Property Values</u>	<u>Index of Per Capita Gross Income</u>
Powder River	1	357	619	95
Madison	2	220	198	242
Wibaux	3	184	263	105
Fallon	4	167	250	83
Carter	5	140	156	123
Chouteau	6	136	147	125
Golden Valley	7	136	144	127
Petroleum	8	132	177	87
Garfield	9	123	149	97
Judith Basin	10	122	139	104
Rosebud	11	120	144	95
Liberty	12	115	114	115
Toole	13	115	122	107
Prairie	14	106	105	106
Treasure	15	106	117	95
Teton	16	102	90	113
Sanders	17	100	109	90
Sweet Grass	18	96	94	98
Phillips	19	95	94	95
Sheridan	20	95	94	95
Granite	21	92	82	101
Pondera	22	92	86	97
Wheatland	23	92	78	106
Big Horn	24	91	98	83
Richland	25	90	89	91
Carbon	26	89	82	96
Meagher	27	89	98	80
Beaverhead	28	88	78	97
Broadwater	29	88	81	94
Musselshell	30	88	95	80
Dawson	31	86	64	107
Blaine	32	85	88	82
Fergus	33	85	68	102
Stillwater	34	85	79	91
Daniels	35	84	76	91
Valley	36	84	55	112
Lewis & Clark	37	83	46	120
Yellowstone	38	79	50	107
Glacier	39	78	68	88
Silver Bow	40	78	51	105
Missoula	41	77	44	110
Hill	42	76	53	98
Park	43	75	51	98

<u>County Area</u>	<u>Rank Combined Capacity Index</u>	<u>Combined Capacity Index</u>	<u>Index of Per Capita Property Values</u>	<u>Index of Per Capita Gross Income</u>
Powell	44	74	50	98
Custer	45	73	42	103
Gallatin	46	72	43	101
Roosevelt	47	72	64	80
Cascade	48	71	38	104
Flathead	49	71	51	91
Mineral	50	71	44	98
Lincoln	51	68	39	96
Lake	52	67	54	80
Jefferson	53	66	47	84
Deer Lodge	54	65	46	84
Ravalli	55	64	42	85
McCone	56	60	54	65
State Average	—	100	100	100

Source: State Commission on Local Government

TABLE 5

Indexes of Fiscal Capacity for Counties
in Montana
Fiscal 1974

Corrected for Assessment

<u>County Area</u>	Rank Combined Capacity Index	Combined Capacity Index	Index of Per Capita Property Values	Index of Per Capita Gross Income
Powder River	1	339	582	95
Madison	2	281	319	242
Wibaux	3	174	243	105
Fallon	4	169	254	83
Chouteau	5	137	149	125
Rosebud	6	136	176	95
Carter	7	135	146	123
Golden Valley	8	124	121	127
Liberty	9	114	112	115
Toole	10	113	118	107
Judith Basin	11	107	109	104
Sheridan	12	106	117	95
Carbon	13	101	105	96
Petroleum	14	100	112	87
Powell	15	100	101	98
Prairie	16	100	93	106
Sanders	17	99	108	90
Treasure	18	99	103	95
Garfield	19	96	95	97
Sweet Grass	20	96	93	98
Teton	21	95	76	113
Phillips	22	94	92	95
Big Horn	23	92	100	83
Dawson	24	90	72	107
Richland	25	90	88	91
Musselshell	26	89	97	80
Wheatland	27	89	72	106
Granite	28	88	75	101
Pondera	29	88	78	97
Stillwater	30	87	83	91
Beaverhead	31	85	72	97
Blaine	32	85	88	82
Daniels	33	84	76	91
Mineral	35	83	67	98
Custer	34	82	60	103
Glacier	36	82	75	88
Lake	37	81	82	80
Meagher	38	81	81	80
Silver Bow	39	81	49	112
Valley	40	81	81	80
Roosevelt	41	79	78	80
Gallatin	42	78	55	101
Lewis & Clark	43	78	36	120

<u>County Area</u>	<u>Rank Combined Capacity Index</u>	<u>Combined Capacity Index</u>	<u>Index of Per Capita Property Values</u>	<u>Index of Per Capita Gross Income</u>
Missoula	44	78	45	110
Fergus	45	77	52	102
Hill	46	77	56	98
Yellowstone	47	77	47	107
Flathead	48	76	60	91
Broadwater	49	73	52	94
Park	50	73	48	98
Cascade	51	72	39	104
Ravalli	52	70	55	85
Jefferson	53	67	49	84
Lincoln	54	67	37	96
Deer Lodge	55	66	47	84
McCone	56	57	49	65
State Average	--	100	100	100

Source: State Commission on Local Government

TABLE 6

Fiscal Capacity Rankings
1967, 1972, 1973, 1974

<u>County Area</u>	<u>1967</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>	<u>County Area</u>	<u>1967</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>
Liberty	1	6	11	12	Wheatland	29	33	17	23
Fallon	2	3	4	4	Carter	30	5	7	5
Wibaux	3	2	3	3	Meagher	31	21	24	27
Choteau	4	9	6	6	Stillwater	32	23	34	34
Garfield	5	10	9	9	Rosebud	33	22	14	11
Toole	6	12	12	13	Fergus	34	34	30	33
Pondera	7	19	19	22	Powder River	35	1	2	1
Teton	8	16	15	16	Park	36	40	42	43
Judith Basin	9	8	8	10	Cascade	37	43	47	48
Sheridan	10	17	25	20	Silver Bow	38	50	41	40
Carbon	11	20	21	26	Powell	39	52	43	44
Daniels	12	28	32	35	Custer	40	38	37	45
Broadwater	13	31	23	29	Missoula	41	42	40	41
Musselshell	14	35	27	30	Roosevelt	42	41	49	47
Golden Valley	15	4	5	7	Gallatin	43	47	48	46
Granite	16	25	22	21	Flathead	44	46	50	49
Prairie	17	13	13	14	Lincoln	45	49	52	51
Petroleum	18	7	10	8	Richland	46	26	26	25
Treasure	19	18	16	15	Deer Lodge	47	54	54	54
McCone	20	14	56	56	Mineral	48	48	45	50
Lewis and Clark	21	36	36	37	Glacier	49	32	35	39
Yellowstone	22	37	38	38	Jefferson	50	45	51	53
Beaverhead	23	30	28	28	Madison	51	15	1	2
Dawson	24	29	33	31	Blaine	52	56	39	32
Phillips	25	24	20	19	Lake	53	53	53	52
Hill	26	44	44	42	Big Horn	54	51	46	24
Sanders	27	27	31	17	Ravalli	55	55	55	55
Sweet Grass	28	11	18	18	Valley	56	39	29	36

Source: State Commission on Local Government

TABLE 7

Indexes of Fiscal Effort for Counties
in Montana
Fiscal 1967

<u>County Area</u>	<u>Rank Combined Effort Index</u>	<u>Combined Effort Index</u>	<u>Index of Per Capita Own Current Expenditure</u>	<u>Index of Per Capita Own Local Revenue</u>	<u>Index of Per Capita Taxes</u>
Liberty	1	200	228	191	183
Wibaux	2	187	167	185	211
Garfield	3	159	148	167	162
Prairie	4	142	154	146	127
McCone	5	138	155	125	135
Sweet Grass	6	132	121	136	140
Carter	7	130	119	126	144
Toole	8	130	135	136	120
Sanders	9	125	125	122	129
Chouteau	10	124	124	121	126
Fallon	11	124	118	126	129
Teton	12	123	114	134	121
Broadwater	13	122	103	127	136
Phillips	14	115	123	112	110
Wheatland	15	113	111	112	117
Musselshell	16	112	127	105	104
Dawson	17	111	95	113	124
Petroleum	18	111	130	103	99
Daniels	19	110	114	110	106
Judith Basin	20	106	103	106	109
Beaverhead	21	105	104	102	108
Golden Valley	22	102	103	100	102
Carbon	23	101	106	99	98
Roosevelt	24	101	106	102	95
Madison	25	100	117	96	86
Treasure	26	100	83	111	105
Granite	27	98	103	97	93
Meagher	28	98	92	101	102
Stillwater	29	97	105	88	98
Rosebud	30	96	94	100	95
Fergus	31	94	99	90	94
Sheridan	32	93	89	95	96
Hill	33	92	96	91	89
Richland	34	91	92	92	90
Silver Bow	35	90	93	92	86
Cascade	36	89	93	92	82
Powell	37	87	80	89	93
Blaine	38	86	94	81	84
Pondera	39	86	79	89	90
Yellowstone	40	86	93	87	78
Lewis & Clark	41	83	86	84	80
Mineral	42	80	71	85	84
Powder River	43	80	62	84	93

<u>County Area</u>	<u>Rank Combined Effort Index</u>	<u>Combined Effort Index</u>	<u>Index of Per Capita Own Current Expenditure</u>	<u>Index of Per Capita Own Local Revenue</u>	<u>Index of Per Capita Taxes</u>
Jefferson	44	78	76	75	83
Park	45	78	80	76	77
Custer	46	77	87	75	69
Gallatin	47	74	84	75	63
Missoula	48	71	71	71	70
Lake	49	68	61	72	71
Deer Lodge	50	67	61	66	73
Flathead	51	54	76	58	58
Glacier	52	63	57	66	66
Lincoln	53	59	49	64	65
Ravalli	54	59	59	58	60
Big Horn	55	50	48	51	51
Valley	56	44	49	42	40
State Average	--	100	100	100	100

Source: Montana Fiscal Affairs Study

TABLE 8

Indexes of Fiscal Effort for Counties
in Montana
Fiscal 1972

<u>County Area</u>	<u>Rank Combined Effort Index</u>	<u>Combined Effort Index</u>	<u>Index of Per Capita Own Current Expenditure</u>	<u>Index of Per Capita Own Local Revenue</u>	<u>Index of Per Capita Taxes</u>
Garfield	1	234	238	234	229
Powder River	2	213	233	198	209
Wibaux	3	191	172	193	208
Prarie	4	174	180	185	158
Liberty	5	168	175	189	141
Meagher	6	156	159	148	161
Treasure	7	155	148	157	161
Golden Valley	8	149	135	149	163
McCone	9	148	146	146	151
Toole	10	147	159	153	129
Carter	11	146	138	145	156
Fallon	12	135	130	133	143
Sweet Grass	13	132	135	135	125
Judith Basin	14	126	123	124	132
Chouteau	15	119	117	116	123
Petroleum	16	119	116	116	124
Pondera	17	112	106	112	117
Madison	18	111	107	115	111
Rosebud	19	111	107	114	112
Teton	20	107	108	108	105
Broadwater	21	102	94	104	109
Fergus	22	100	106	112	81
Phillips	23	98	97	96	100
Granite	24	97	103	98	90
Wheatland	25	96	94	97	98
Carbon	26	94	87	94	101
Sanders	27	94	104	98	81
Sheridan	28	91	91	93	90
Daniels	29	89	86	89	92
Stillwater	30	88	87	84	92
Musselshell	31	84	86	83	82
Mineral	32	83	84	87	79
Glacier	33	82	82	80	85
Silver Bow	34	81	75	92	77
Blaine	35	78	71	77	85
Lake	36	77	75	75	82
Missoula	37	71	120	46	46
Roosevelt	38	71	69	70	74
Valley	39	70	72	68	71
Beaverhead	40	69	66	68	74
Custer	41	68	64	68	73
Powell	42	67	68	65	69
Richland	43	66	66	65	66
Lincoln	44	63	59	65	65

<u>County Area</u>	<u>Rank Combined Effort Index</u>	<u>Combined Effort Index</u>	<u>Index of Per Capita Own Current Expenditure</u>	<u>Index of Per Capita Own Local Revenue</u>	<u>Index of Per Capita Taxes</u>
Big Horn	45	62	59	62	66
Dawson	46	62	64	59	62
Flathead	47	62	64	60	61
Deer Lodge	48	61	59	59	64
Hill	49	55	53	55	58
Jefferson	50	55	55	54	57
Park	51	55	56	53	55
Lewis & Clark	52	54	54	54	55
Cascade	53	53	56	55	48
Ravalli	54	52	53	50	53
Yellowstone	55	50	49	50	50
Gallatin	56	49	49	51	46
State Average	--	100	100	100	100

Source: State Commission on Local Government

TABLE 9

Indexes of Fiscal Effort for Counties
in Montana
Fiscal 1973

<u>County Area</u>	<u>Rank Combined Effort Index</u>	<u>Combined Effort Index</u>	<u>Index of Per Capita Own Current Expenditure</u>	<u>Index of Per Capita Own Local Revenue</u>	<u>Index of Per Capita Taxes</u>
Garfield	1	244	154	258	321
Madison	2	230	290	231	168
Powder River	3	229	280	192	214
Liberty	4	225	242	263	171
Wibaux	5	225	225	206	244
Carter	6	211	154	215	264
Toole	7	204	196	212	203
Prairie	8	145	130	143	162
Rosebud	9	144	182	127	122
Fallon	10	138	135	129	150
Golden Valley	11	138	138	122	153
Judith Basin	12	137	130	126	156
Chouteau	13	124	134	111	128
Sweet Grass	14	117	113	138	99
Fergus	15	112	145	116	74
Teton	16	112	121	109	107
Phillips	17	105	107	98	110
Pondera	18	100	98	94	109
Meagher	19	99	95	93	110
Treasure	20	97	123	95	72
Custer	21	91	72	106	95
Hill	22	91	120	102	51
Silver Bow	23	91	97	96	80
Wheatland	24	89	80	87	101
Valley	25	88	111	78	75
Richland	26	87	75	88	97
Broadwater	27	85	93	80	81
Sanders	28	83	81	91	77
Beaverhead	29	82	51	96	98
Petroleum	30	82	84	78	85
Daniels	31	81	76	82	85
Granite	32	79	70	80	88
Blaine	33	78	79	73	83
Glacier	34	78	65	76	92
Powell	35	78	50	85	100
Sheridan	36	78	88	73	72
Musselshell	37	73	71	76	73
Carbon	38	70	75	62	72
Big Horn	39	69	89	64	55
Roosevelt	40	66	62	66	69
Stillwater	41	64	61	63	69
Dawson	42	63	61	61	68
Lake	43	62	52	62	72

<u>County Area</u>	<u>Rank Combined Effort Index</u>	<u>Combined Effort Index</u>	<u>Index of Per Capita Own Current Expenditure</u>	<u>Index of Per Capita Own Local Revenue</u>	<u>Index of Per Capita Taxes</u>
Mineral	44	60	50	74	56
McCone	45	59	64	53	59
Flathead	46	58	63	57	53
Lewis & Clark	47	55	54	54	56
Cascade	48	53	63	53	42
Deer Lodge	49	53	56	49	55
Ravalli	50	53	53	56	51
Park	51	51	50	50	52
Yellowstone	52	51	48	66	40
Missoula	53	49	51	57	40
Gallatin	54	44	45	47	40
Jefferson	55	43	36	44	49
Lincoln	56	28	14	39	30

State Average

Source: State Commission on Local Government

TABLE 10

Indexes of Fiscal Effort for Counties
in Montana
Fiscal 1974

<u>County Area</u>	<u>Rank Combined Effort Index</u>	<u>Combined Effort Index</u>	<u>Index of Per Capita Own Current Expenditure</u>	<u>Index of Per Capita Own Local Revenue</u>	<u>Index of Per Capita Taxes</u>
Wibaux	1	291	208	394	271
Powder River	2	269	261	253	294
Garfield	3	222	136	230	301
Madison	4	216	282	190	176
Carter	5	211	150	205	279
Liberty	6	198	276	191	127
Toole	7	192	210	206	161
Fallon	8	143	135	131	162
Sweet Grass	9	130	153	124	114
Golden Valley	10	128	126	113	144
Judith Basin	11	127	129	122	129
Prairie	12	126	115	122	142
Rosebud	13	125	122	124	129
Chouteau	14	114	114	102	127
Phillips	15	106	108	106	103
Teton	16	106	110	102	106
Fergus	17	105	120	120	76
Meagher	18	105	110	91	115
Petroleum	19	104	126	103	84
Mineral	20	98	110	112	71
Treasure	21	98	109	108	78
Custer	22	90	73	98	99
Sheridan	23	90	91	89	91
Carbon	24	89	107	79	80
Wheatland	25	89	79	81	106
Blaine	26	86	89	84	86
Richland	27	86	85	79	93
Silver Bow	28	86	93	86	80
Broadwater	29	84	80	80	92
Glacier	30	83	119	59	72
Pondera	31	83	112	26	111
Powell	32	81	44	102	97
Daniels	33	79	89	70	78
Dawson	34	79	64	111	62
Granite	35	79	75	76	87
McCone	36	76	62	88	79
Musselshell	37	75	74	78	72
Sanders	38	73	74	75	69
Valley	39	70	81	67	61
Stillwater	40	68	72	61	70
Hill	41	66	76	70	51
Big Horn	42	62	74	58	55

<u>County Area</u>	Rank Combined Effort <u>Index</u>	Combined Effort <u>Index</u>	Index of Per Capita Own Current <u>Expenditure</u>	Index of Per Capita Own Local Revenue <u>Local Revenue</u>	Index of Per Capita Taxes <u>Taxes</u>
Roosevelt	43	62	54	61	70
Flathead	44	59	68	55	53
Lake	45	59	45	60	72
Beaverhead	46	56	45	55	67
Lewis & Clark	47	56	52	55	60
Missoula	48	55	65	61	39
Deer Lodge	49	54	56	50	57
Cascade	50	51	58	51	43
Yellowstone	51	48	52	51	41
Jefferson	52	46	46	42	51
Ravalli	53	44	39	46	48
Gallatin	54	43	40	50	38
Park	55	43	39	43	48
Lincoln	56	33	16	51	32

State Average

Source: State Commission on Local Government

TABLE 11

Fiscal Effort Rankings
1967, 1972, 1973, 1974

<u>County Area</u>	<u>1967</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>	<u>County Area</u>	<u>1967</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>
Liberty	1	5	4	6	Stillwater	29	30	41	40
Wibaux	2	3	5	1	Rosebud	30	19	9	13
Garfield	3	1	1	3	Fergus	31	22	15	17
Prairie	4	4	8	12	Sheridan	32	28	36	23
McCone	5	9	45	36	Hill	33	49	22	41
Sweet Grass	6	13	14	9	Richland	34	43	26	27
Carter	7	11	6	5	Silver Bow	35	34	23	28
Toole	8	10	7	7	Cascade	36	53	48	50
Sanders	9	27	28	38	Powell	37	42	35	32
Chouteau	10	15	13	14	Blaine	38	35	33	26
Fallon	11	12	10	8	Pondera	39	17	18	31
Teton	12	20	16	16	Yellowstone	40	56	52	51
Broadwater	13	21	27	29	Lewis and Clark	41	52	47	47
Phillips	14	23	17	15	Mineral	42	32	44	20
Wheatland	15	25	24	25	Powder River	43	2	3	2
Musselshell	16	31	37	37	Jefferson	44	50	55	52
Dawson	17	46	42	34	Park	45	51	51	55
Petroleum	18	16	30	19	Custer	46	41	21	22
Daniels	19	29	31	33	Gallatin	47	56	54	54
Judith Basin	20	14	12	11	Missoula	48	37	53	48
Beaverhead	21	40	29	46	Lake	49	36	43	45
Golden Valley	22	8	11	10	Deer Lodge	50	48	49	49
Carbon	23	26	38	24	Flathead	51	47	46	44
Roosevelt	24	38	40	43	Glacier	52	33	34	30
Madison	25	18	2	4	Lincoln	53	44	56	56
Treasure	26	7	20	21	Ravalli	54	54	50	53
Granite	27	24	32	35	Big Horn	55	45	39	42
Meagher	28	6	19	18	Valley	56	39	25	39

Source: State Commission on Local Government

TABLE 12

Indexes of Fiscal Effort Relative to Fiscal Capacity
for Counties in Montana
Fiscal 1967

<u>County Area</u>	<u>Rank Combined Index</u>	<u>Combined Fiscal Effort to Combined Property & Income Capacity</u>	<u>County Area</u>	<u>Rank Combined Index</u>	<u>Combined Fiscal Effort to Combined Property & Income Capacity</u>
McCone	1	134	Lake	30	99
Prairie	2	133	Teton	31	99
Sweet Grass	3	132	Daniels	32	98
Carter	4	131	Treasure	33	96
Madison	5	128	Golden Valley	34	95
Garfield	6	125	Granite	35	92
Sanders	7	125	Hill	36	92
Blaine	8	121	Custer	37	91
Wibaux	9	121	Judith Basin	38	91
Roosevelt	10	119	Carbon	39	89
Phillips	11	114	Gallatin	40	88
Richland	12	114	Ravalli	41	88
Wheatland	13	113	Valley	42	88
Broadwater	14	111	Powder river	43	87
Dawson	15	110	Park	44	86
Liberty	16	110	Deer Lodge	45	85
Petroleum	17	105	Chouteau	46	84
Beaverhead	18	104	Missoula	47	84
Musselshell	19	103	Yellowstone	48	84
Toole	20	103	Sheridan	49	82
Rosebud	21	102	Glacier	50	81
Silver Bow	22	102	Lewis and Clark	51	81
Cascade	23	101	Flathead	52	77
Fergus	24	101	Big Horn	53	75
Mineral	25	101	Lincoln	54	73
Jefferson	26	100	Fallon	55	72
Meagher	27	100	Pondera	56	69
Powell	28	100			
Stillwater	29	100	State Average		100

Source: Montana Fiscal Affairs Study

TABLE 13

Indexes of Fiscal Effort Relative to Fiscal Capacity
for Counties in Montana
Fiscal 1972

<u>County Area</u>	<u>Rank Combined Index</u>	<u>Combined Fiscal Effort to Property & Income Capacity</u>	<u>County Area</u>	<u>Rank Combined Index</u>	<u>Combined Fiscal Effort to Property & Income Capacity</u>
Garfield	1	189	Carbon	30	92
Meagher	2	156	Misselshell	31	92
Prairie	3	150	Petroleum	32	92
Treasure	4	144	Stillwater	33	91
McCone	5	130	Powell	34	89
Liberty	6	129	Glacier	35	88
Toole	7	126	Missoula	36	88
Blaine	8	115	Roosevelt	37	87
Rosebud	9	114	Deer Lodge	38	86
Sweet Grass	10	111	Sheridan	39	84
Broadwater	11	110	Big Horn	40	83
Carter	12	110	Fallon	41	83
Wibaux	13	110	Valley	42	83
Fergus	14	109	Lincoln	43	82
Powder River	15	109	Custer	44	81
Pondera	16	108	Flathead	45	78
Mineral	17	106	Beaverhead	46	74
Lake	18	105	Ravalli	47	74
Silver Bow	19	105	Hill	48	69
Wheatland	20	103	Jefferson	49	69
Golden Valley	21	102	Richland	50	69
Granite	22	102	Park	51	67
Phillips	23	102	Cascade	52	66
Madison	24	101	Dawson	53	66
Judith Basin	25	100	Gallatin	54	63
Sanders	26	99	Lewis & Clark	55	60
Teton	27	98	Yellowstone	56	59
Chouteau	28	95			
Daniels	29	95	State Average		100

Source: Commission on Local Government

TABLE 14

Indexes of Fiscal Effort Relative to Fiscal Capacity
for Counties in Montana
Fiscal 1973

<u>County Area</u>	<u>Rank Combined Index</u>	<u>Combined Fiscal Effort to Combined Property & Income Capacity</u>	<u>County Area</u>	<u>Rank Combined Index</u>	<u>Combined Fiscal Effort to Combined Property & Income Capacity</u>
Garfield	1	188	Golden Valley	30	91
Liberty	2	180	Broadwater	31	90
Toole	3	170	Glacier	32	90
Carter	4	152	Lake	33	89
Fergus	5	126	Roosevelt	34	89
Rosebud	6	125	Chouteau	35	87
Prairie	7	124	Fallon	36	87
Hill	8	120	Wheatland	37	86
Wibaux	9	120	Sheridan	38	84
Sweet Grass	10	117	Granite	39	82
Silver Bow	11	115	Ravalli	40	82
Custer	12	111	Musselshell	41	80
Powder River	13	111	Flathead	42	79
Phillips	14	108	Mineral	43	79
Madison	15	107	Deer Lodge	44	78
Teton	16	106	Carbon	45	73
Judith Basin	17	105	Stillwater	46	73
Meagher	18	105	Cascade	47	72
Pondera	19	102	Dawson	48	72
Powell	20	101	Park	49	66
Valley	21	98	Petroleum	50	65
Blaine	22	96	Lewis & Clark	51	64
Richland	23	95	Missoula	52	62
Sanders	24	93	Yellowstone	53	62
Treasure	25	93	Jefferson	54	61
Big Horn	26	92	Gallatin	55	59
Daniels	27	92	Lincoln	56	39
McCone	28	92			
Beaverhead	29	91	State Average		100

Source: Commission on Local Government

TABLE 15

Indexes of Fiscal Effort Relative to Fiscal Capacity
for Counties in Montana
Fiscal 1974

<u>County Area</u>	<u>Rank Combined Index</u>	<u>Combined Fiscal Effort to Combined Property & Income Capacity</u>	<u>County Area</u>	<u>Rank Combined Index</u>	<u>Combined Fiscal Effort to Combined Property & Income Capacity</u>
Garfield	1	180	Treasure	30	92
Liberty	2	172	Pondera	31	90
Toole	3	167	Lake	32	88
Wibaux	4	158	Hill	33	87
Carter	5	151	Fallon	34	86
Mineral	6	138	Granite	35	86
Sweet Grass	7	135	Roosevelt	36	86
McCone	8	127	Musselshell	37	85
Fergus	9	124	Chouteau	38	84
Custer	10	123	Deer Lodge	39	83
Prairie	11	119	Flathead	40	83
Meagher	12	118	Valley	41	83
Phillips	13	112	Stillwater	42	80
Silver Bow	14	110	Petroleum	43	79
Powell	15	109	Powder River	44	75
Glacier	16	106	Sanders	45	73
Judith Basin	17	104	Cascade	46	72
Rosebud	18	104	Missoula	47	71
Teton	19	104	Jefferson	48	70
Blaine	20	101	Ravalli	49	69
Carbon	21	100	Big Horn	50	68
Madison	22	98	Lewis & Clark	51	67
Wheatland	23	97	Beaverhead	52	64
Richland	24	96	Yellowstone	53	61
Broadwater	25	95	Gallatin	54	60
Sheridan	26	95	Park	55	57
Daniels	27	94	Lincoln	56	49
Golden Valley	28	94			
Dawson	29	92	State Average		100

Source: Commission on Local Government

TABLE 16

Ratio of Effort to Capacity Rankings
1967, 1972, 1973, 1974

<u>County Area</u>	<u>1967</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>	<u>County Area</u>	<u>1967</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>
McCone	1	5	28	8	Stillwater	29	33	46	42
Prairie	2	3	7	11	Lake	30	18	33	32
Sweet Grass	3	10	10	7	Teton	31	27	16	19
Carter	4	12	4	5	Daniels	32	29	27	27
Madison	5	24	15	22	Treasure	33	4	25	30
Garfield	6	1	1	1	Golden Valley	34	21	30	28
Sanders	7	26	24	45	Granite	35	22	39	35
Blaine	8	8	22	20	Hill	36	48	8	33
Wibaux	9	13	9	4	Custer	37	44	12	10
Roosevelt	10	37	34	36	Judith Basin	38	25	17	17
Phillips	11	23	14	13	Carbon	39	30	45	21
Richland	12	50	23	24	Gallatin	40	54	55	54
Wheatland	13	20	37	23	Ravalli	41	47	40	49
Broadwater	14	11	31	25	Valley	42	42	21	41
Dawson	15	53	48	29	Powder River	43	15	13	44
Liberty	16	6	2	2	Park	44	51	49	55
Petroleum	17	32	50	43	Deer Lodge	45	38	44	39
Beaverhead	18	46	29	52	Chouteau	46	28	35	38
Musselshell	19	31	41	37	Missoula	47	36	52	47
Toole	20	7	3	3	Yellowstone	48	56	53	53
Rosebud	21	9	6	18	Sheridan	49	39	38	26
Silver Bow	22	19	11	14	Glacier	50	35	32	16
Cascade	23	52	47	46	Lewis & Clark	51	55	51	51
Fergus	24	14	5	9	Flathead	52	45	42	40
Mineral	25	17	43	6	Big Horn	53	40	26	50
Jefferson	26	49	54	48	Lincoln	54	43	56	56
Meagher	27	2	18	12	Fallon	55	41	36	34
Powell	28	34	20	15	Pondera	56	16	19	31

Source: State Commission on Local Government

TABLE 17

Indexes of Fiscal Effort Relative to Fiscal Capacity
for Counties in Montana
Fiscal 1967

<u>County Area</u>	<u>Rank Property Values Capacity Index</u>	<u>Fiscal Effort to Property Values Capacity Index</u>	<u>County Area</u>	<u>Rank Property Values Capacity Index</u>	<u>Fiscal Effort to Property Values Capacity Index</u>
Silver Bow	1	172	Flathead	29	101
Cascade	2	151	Liberty	30	100
Missoula	3	136	Garfield	31	98
Lewis and Clark	4	132	Toole	32	95
Gallatin	5	128	Carter	33	94
Deer Lodge	6	125	Jefferson	34	94
Yellowstone	7	121	Phillips	35	94
Hill	8	120	Teton	36	93
Dawson	9	118	Broadwater	37	92
Powell	10	118	Valley	38	92
Ravalli	11	118	Stillwater	39	90
Roosevelt	12	118	Musselshell	40	87
Blaine	13	115	Sheridan	41	87
Lincoln	14	115	Grant	42	86
McCone	15	113	Meagher	43	81
Mineral	16	113	Rosebud	44	80
Richland	17	113	Glacier	45	79
Custer	18	112	Treasure	46	78
Daniels	19	112	Chouteau	47	77
Madison	20	111	Pondera	48	77
Musselshell	21	110	Wibaux	49	74
Beaverhead	22	109	Petroleum	50	71
Wheatland	23	107	Big Horn	51	67
Lake	24	106	Golden Valley	52	67
Sweet Grass	25	106	Judith Basin	53	67
Fergus	26	105	Powder river	54	66
Sanders	27	104	Carbon	55	64
Prairie	28	102	Fallon	56	56

Source: Montana Fiscal Affairs Study

TABLE 18

Indexes of Fiscal Effort Relative to Fiscal Capacity
for Counties in Montana
Fiscal 1967

<u>County Area</u>	<u>Rank Property Values Capacity Index</u>	<u>Fiscal Effort to Gross Income Capacity Index</u>	<u>County Area</u>	<u>Rank Property Values Capacity Index</u>	<u>Fiscal Effort to Gross Income Capacity Index</u>
Wibaux	1	244	Dawson	29	93
Carter	2	177	Teton	30	93
Prairie	3	161	Beaverhead	31	90
Petroleum	4	160	Fergus	32	88
Garfield	5	150	Granite	33	88
Sweet Grass	6	150	Lake	34	84
McCone	7	143	Chouteau	35	83
Golden Valley	8	135	Mineral	36	83
Sanders	9	135	Daniels	37	79
Madison	10	130	Powell	38	79
Fallon	11	129	Valley	39	75
Phillips	12	125	Glacier	40	74
Broadwater	13	121	Big Horn	41	73
Carbon	14	119	Cascade	42	70
Judith Basin	15	117	Custer	43	69
Rosebud	16	117	Hill	44	69
Blaine	18	113	Sheridan	45	69
Meagher	18	112	Silver Bow	46	68
Musselshell	19	111	Ravalli	47	65
Treasure	20	109	Park	48	64
Liberty	21	108	Gallatin	49	62
Powder River	22	108	Deer Lodge	50	59
Roosevelt	23	107	Yellowstone	51	59
Wheatland	24	107	Flathead	52	57
Richland	25	103	Missoula	53	56
Stillwater	26	99	Pondera	54	56
Toole	27	97	Lewis and Clark	55	54
Jefferson	28	94	Lincoln	56	50

Source: Montana Fiscal Affairs Study

TABLE 19

Indexes of Fiscal Effort Relative to Fiscal Capacity
for Counties in Montana
Fiscal 1972

<u>County Area</u>	<u>Rank Property Values Capacity Index</u>	<u>Fiscal Effort to Property Values Capacity Index</u>	<u>County Area</u>	<u>Rank Property Values Capacity Index</u>	<u>Fiscal Effort to Property Values Capacity Index</u>
Silver Bow	1	156	Lewis & Clark	29	95
Garfield	2	146	Sanders	30	95
Missoula	3	140	Carter	31	94
Powell	4	135	Phillips	32	94
Blaine	5	134	Pondera	33	94
Meagher	6	133	Teton	34	94
Mineral	7	133	Hill	35	93
Lincoln	8	132	Valley	36	92
Treasure	9	129	Sweet Grass	37	91
McCone	10	128	Chouteau	38	89
Prairie	11	124	Roosevelt	39	88
Fallon	12	120	Stillwater	40	88
Lake	13	117	Sheridan	41	87
Custer	14	111	Dawson	42	86
Deer Lodge	15	111	Big Horn	43	85
Liberty	16	107	Park	44	85
Madison	17	106	Carbon	45	83
Toole	18	105	Musselshell	46	82
Cascade	19	104	Beaverhead	47	78
Fergus	20	103	Golden Valley	48	78
Flathead	21	101	Yellowstone	49	73
Ravalli	22	100	Glacier	59	76
Broadwater	23	99	Judith Basin	51	75
Granite	24	98	Powder River	52	73
Wheatland	25	98	Wibaux	53	70
Rosebud	26	97	Jefferson	54	67
Daniels	27	95	Petroleum	55	67
Gallatin	28	95	Richland	56	66

Source: Montana Fiscal Affairs Study

TABLE 20

Indexes of Fiscal Effort Relative to Fiscal Capacity
for Counties in Montana
Fiscal 1972

<u>County Area</u>	<u>Rank Gross Income Capacity</u>	<u>Fiscal Effort to Gross Income Capacity</u>	<u>County Area</u>	<u>Rank Gross Income Capacity</u>	<u>Fiscal Effort to Gross Income Capacity</u>
Garfield	1	243	Madison	29	92
Wibaux	2	215	Lake	30	91
Powder River	3	187	Teton	31	91
Prairie	4	174	Stillwater	32	89
Meagher	5	173	Daniels	33	88
Liberty	6	151	Mineral	34	85
Treasure	7	150	Flathead	35	82
Toole	8	144	Roosevelt	36	80
Fallon	9	140	Sheridan	37	77
Judith Basin	10	136	Silver Bow	38	77
Golden Valley	11	131	Big Horn	39	75
Petroleum	12	130	Valley	40	72
Rosebud	13	130	Deer Lodge	41	68
Sweet Grass	14	130	Richland	42	68
McCone	15	124	Beaverhead	43	67
Carter	16	123	Jefferson	44	66
Pondera	17	117	Powell	45	65
Broadwater	18	114	Custer	46	61
Phillips	19	104	Missoula	47	61
Wheatland	20	101	Lincoln	48	57
Glacier	21	99	Ravalli	49	57
Granite	22	99	Park	50	53
Musselshell	23	99	Hill	51	52
Sanders	24	98	Dawson	52	51
Carbon	25	97	Cascade	53	47
Chouteau	26	96	Gallatin	54	45
Blaine	27	95	Yellowstone	55	45
Fergus	28	95	Lewis & Clark	56	43

Source: State Commission on Local Government

TABLE 21

Indexes of Fiscal Effort Relative to Fiscal Capacity
for Counties in Montana
Fiscal 1973

<u>County Area</u>	<u>Rank</u> <u>Property</u> <u>Values</u> <u>Capacity</u> <u>Index</u>	<u>Fiscal</u> <u>Effort to</u> <u>Property</u> <u>Values</u> <u>Capacity</u> <u>Index</u>	<u>County Area</u>	<u>Rank</u> <u>Property</u> <u>Values</u> <u>Capacity</u> <u>Index</u>	<u>Fiscal</u> <u>Effort to</u> <u>Property</u> <u>Values</u> <u>Capacity</u> <u>Index</u>
Silver Bow	1	166	Roosevelt	29	94
Hill	2	163	Daniels	30	93
Liberty	3	162	McCone	31	92
Toole	4	148	Sanders	32	92
Custer	5	147	Gallatin	33	91
Garfield	6	146	Richland	34	91
Fergus	7	142	Meagher	35	90
Powell	8	134	Broadwater	36	88
Carter	9	132	Dawson	37	88
Valley	10	125	Glacier	38	88
Madison	11	119	Park	39	88
Cascade	12	116	Wheatland	40	87
Ravalli	13	114	Yellowstone	41	86
Sweet Grass	14	112	Granite	42	84
Prairie	15	110	Judith Basin	43	84
Teton	16	110	Treasure	44	84
Mineral	17	109	Sheridan	45	83
Lewis & Clark	18	104	Wibaux	46	81
Rosebud	19	103	Chouteau	47	75
Phillips	20	102	Golden Valley	48	75
Big Horn	21	101	Jefferson	49	72
Flathead	22	101	Stillwater	50	72
Deer Lodge	23	100	Carbon	51	71
Lake	24	99	Musselshell	52	70
Missoula	25	98	Powder River	53	70
Pondera	26	97	Lincoln	54	59
Beaverhead	27	96	Fallon	55	57
Blaine	28	96	Petroleum	56	47

Source: State Commission on Local Government

TABLE 22

Indexes of Fiscal Effort Relative to Fiscal Capacity
for Counties in Montana
Fiscal 1973

<u>County Area</u>	<u>Rank Gross Income Capacity</u>	<u>Fiscal Effort to Gross Income Capacity</u>	<u>County Area</u>	<u>Rank Gross Income Capacity</u>	<u>Fiscal Effort to Gross Income Capacity</u>
Garfield	1	254	Daniels	29	90
Powder River	2	242	Custer	30	89
Wibaux	3	215	Glacier	31	89
Liberty	4	197	Silver Bow	32	88
Toole	5	192	Beaverhead	33	86
Carter	6	173	Wheatland	34	85
Fallon	7	167	Big Horn	35	84
Rosebud	8	153	Roosevelt	36	82
Prairie	9	138	Sheridan	37	82
Judith Basin	10	133	Powell	38	80
Meagher	11	125	Valley	39	79
Sweet Grass	12	120	Granite	40	78
Phillips	13	112	Lake	41	77
Fergus	14	111	Carbon	42	73
Golden Valley	15	110	Stillwater	43	70
Pondera	16	104	Flathead	44	64
Treasure	17	103	Dawson	45	63
Chouteau	18	100	Ravalli	46	62
Teton	19	100	Mineral	47	61
Richland	20	97	Deer Lodge	48	59
Blaine	21	96	Park	49	52
Madison	22	96	Cascade	50	51
Petroleum	23	95	Jefferson	51	51
Hill	24	94	Yellowstone	52	48
Sanders	25	93	Lewis & Clark	53	46
McCone	26	92	Gallatin	54	44
Musselshell	27	92	Missoula	55	45
Broadwater	28	91	Lincoln	56	29

Source: State Commission on Local Government

TABLE 23

Indexes of Fiscal Effort Relative to Fiscal Capacity
for Counties in Montana
Fiscal 1974

<u>County Area</u>	<u>Rank</u> <u>Property</u> <u>Values</u> <u>Capacity</u> <u>Index</u>	<u>Fiscal</u> <u>Effort to</u> <u>Property</u> <u>Values</u> <u>Capacity</u> <u>Index</u>	<u>County Area</u>	<u>Rank</u> <u>Property</u> <u>Values</u> <u>Capacity</u> <u>Index</u>	<u>Fiscal</u> <u>Effort to</u> <u>Property</u> <u>Values</u> <u>Capacity</u> <u>Index</u>
Mineral	1	200	Meagher	29	96
Custer	2	192	Ravalli	30	94
Liberty	3	156	Broadwater	31	93
Silver Bow	4	151	Daniels	32	93
Powell	5	145	Gallatin	33	90
Toole	6	141	Blaine	34	88
Fergus	7	138	Jefferson	35	88
Garfield	8	134	Pondera	36	87
McCone	9	126	Richland	37	87
Sweet Grass	10	124	Roosevelt	38	87
Cartor	11	121	Granite	39	86
Cascade	12	120	Sheridan	40	86
Valley	13	114	Yellowstone	41	86
Hill	14	112	Judith Basin	42	82
Missoula	15	112	Golden Valley	43	80
Dawson	16	110	Rosebud	44	78
Glacier	17	109	Stillwater	45	77
Lewis & Clark	18	109	Lincoln	46	76
Prairie	19	108	Park	74	75
Teton	20	106	Treasure	48	75
Deer Lodge	21	105	Musselshell	49	71
Flathead	22	104	Chouteau	50	70
Wheatland	23	102	Beaverhead	51	65
Phillips	24	101	Sanders	52	60
Wibaux	25	99	Big Horn	53	56
Carbon	26	98	Petroleum	56	53
Lake	27	98	Fallon	55	51
Madison	28	98	Powder River	56	38

Source: State Commission on Local Government

TABLE 24

Indexes of Fiscal Effort Relative to Fiscal Capacity
for Counties in Montana
Fiscal 1974

<u>County Area</u>	<u>Rank Gross Income Capacity</u>	<u>Fiscal Effort to Gross Income Capacity</u>	<u>County Area</u>	<u>Rank Gross Income Capacity</u>	<u>Fiscal Effort to Gross Income Capacity</u>
Powder River	1	283	Madison	29	89
Wibaux	2	277	Custer	30	87
Garfield	3	229	Daniels	31	87
Toole	4	179	Pondera	32	86
Carter	5	172	Wheatland	33	84
Fallon	6	172	Powell	34	83
Liberty	7	172	Silver Bow	35	82
Sweet Grass	8	133	Sanders	36	81
Rosebud	9	132	Granite	37	78
Meagher	10	131	Roosevelt	38	77
Judith Basin	11	122	Big Horn	39	75
Petroleum	12	120	Stillwater	40	75
Prairie	13	119	Dawson	41	74
McCone	14	117	Lake	42	74
Phillips	15	112	Hill	43	67
Blaine	16	105	Flathead	44	65
Fergus	17	103	Deer Lodge	45	64
Treasure	18	103	Valley	46	62
Golden Valley	19	101	Beaverhead	47	58
Mineral	20	100	Jefferson	48	55
Richland	21	95	Ravalli	49	52
Sheridan	22	95	Missoula	50	50
Glacier	23	94	Cascade	51	49
Musselshell	24	94	Lewis & Clark	52	47
Teton	25	94	Yellowstone	53	45
Carbon	26	93	Park	54	44
Chouteau	27	91	Gallatin	55	43
Broadwater	28	89	Lincoln	56	34

Source: State Commission on Local Government

TABLE 25

Comparison of Index Rank for Fiscal Effort Relative
to Fiscal Capacity
Counties in Montana
1967, 1972, 1973, 1974
Property Values

<u>County Area</u>	<u>1967</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>	<u>County Area</u>	<u>1967</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>
Silver Bow	1	1	1	4	Flathead	29	21	22	22
Cascade	2	19	12	12	Liberty	30	16	3	3
Missoula	3	3	25	15	Garfield	31	2	6	8
Lewis & Clark	4	29	18	18	Toole	32	18	4	6
Gallatin	5	28	33	33	Carter	33	31	9	11
Deer Lodge	6	15	23	21	Jefferson	34	54	49	35
Yellowstone	7	49	41	41	Phillips	35	32	20	24
Hill	8	35	2	14	Teton	36	34	16	20
Dawson	9	42	37	16	Broadwater	37	23	36	31
Powell	10	4	8	5	Valley	38	36	10	13
Ravalli	11	22	13	30	Stillwater	39	40	50	45
Roosevelt	12	39	29	38	Park	40	44	39	47
Blaine	13	5	28	34	Sheridan	41	41	45	40
Lincoln	14	8	54	46	Granite	42	24	42	39
McCone	15	10	31	9	Meagher	43	6	35	29
Mineral	16	7	17	1	Rosebud	44	26	19	44
Richland	17	56	34	37	Glacier	45	50	38	17
Custer	18	14	5	2	Treasure	46	9	44	48
Daniels	19	27	30	32	Chouteau	47	38	47	50
Madison	20	17	11	28	Pondera	48	33	26	36
Musselshell	21	46	52	49	Wibaux	49	53	46	25
Beaverhead	22	47	27	51	Petroleum	50	55	56	54
Wheatland	23	25	40	23	Big Horn	51	43	21	53
Lake	24	13	24	27	Golden Valley	52	48	48	43
Sweet Grass	25	37	14	10	Judith Basin	53	51	43	42
Fergus	26	20	7	7	Powder River	54	52	53	56
Sanders	27	30	32	52	Carbon	55	45	51	26
Prairie	28	11	15	19	Fallon	56	12	55	55

Source: State Commission on Local Government

TABLE 26

Comparison of Index Rank for Fiscal Effort Relative
to Fiscal Capacity
Counties in Montana
1967, 1972, 1973, 1974
Gross Income

<u>County Area</u>	<u>1967</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>	<u>County Area</u>	<u>1967</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>
Wibaux	1	2	3	2	Dawson	29	52	48	41
Carter	2	16	6	5	Teton	30	31	19	25
Prairie	3	4	9	13	Beaverhead	31	43	33	47
Petroleum	4	12	23	12	Fergus	32	28	14	17
Garfield	5	1	1	3	Granite	33	22	40	37
Sweet Grass	6	14	12	8	Lake	34	30	41	42
McCone	7	15	26	14	Choteau	35	26	18	27
Golden Valley	8	11	15	19	Mineral	36	34	47	20
Sanders	9	24	25	36	Daniels	37	33	29	31
Madison	10	29	22	29	Powell	38	45	38	34
Fallon	11	9	7	6	Valley	39	40	39	46
Phillips	12	19	13	15	Glacier	40	21	31	23
Broadwater	13	18	28	28	Big Horn	41	39	35	39
Carbon	14	25	42	26	Cascade	42	53	50	51
Judith Basin	15	10	10	11	Custer	43	46	30	30
Rosebud	16	13	8	9	Hill	44	51	24	43
Blaine	17	27	21	16	Sheridan	45	37	37	22
Meagher	18	5	11	10	Silver Bow	46	38	32	35
Musselshell	19	23	27	24	Ravalli	47	49	46	49
Treasure	20	7	17	18	Park	48	50	49	54
Liberty	21	6	4	7	Gallatin	49	54	54	55
Powder River	22	3	2	1	Deer Lodge	50	41	45	45
Roosevelt	23	36	36	38	Yellowstone	51	55	52	53
Wheatland	24	20	34	33	Flathead	52	35	44	44
Richland	25	42	20	21	Missoula	53	47	55	50
Stillwater	26	32	43	40	Pondera	54	17	16	32
Toole	27	8	5	4	Lewis & Clark	55	56	53	52
Jefferson	28	44	51	48	Lincoln	56	48	56	56

Source: State Commission on Local Government

TABLE 27

Indexes of Fiscal Capacity for Towns
in Montana
Fiscal 1974

<u>County Area</u>	<u>Rank Combined Capacity Index</u>	<u>Combined Capacity Index</u>	<u>Index of Per Capita Property Values</u>	<u>Index of Per Capita Gross Income</u>
W. Yellowstone	1	193	227	159
Kevin	2	171	230	112
Stanford	3	151	179	122
Denton	4	138	170	105
Geraldine	5	138	144	132
Circle	6	137	134	139
Hysham	7	134	154	113
Columbus	8	129	150	108
Fairfield	9	128	166	90
Big Sandy	10	125	132	118
Broadus	11	124	159	89
Ryegate	12	122	112	131
Jordan	13	120	116	124
Lavina	14	120	108	131
Virginia City	15	120	116	124
Wibaux	16	119	135	102
Plains	17	117	134	99
Dutton	18	116	126	115
Chester	19	115	134	95
Froid	20	115	147	83
Sheridan	21	114	105	123
Ennis	22	112	125	99
Hobson	23	112	121	103
Richey	24	112	115	110
Three Forks	25	111	100	122
Culbertson	26	104	132	75
Drummond	27	103	104	102
Neihart	28	102	120	84
Sunburst	29	102	78	125
Ekalaka	30	101	104	98
Valier	31	101	114	87
Bridger	32	100	98	101
Moore	33	99	92	105
Philipsburg	34	98	105	91
Boradview	35	97	100	93
Ismay	36	97	89	104
Joliet	37	97	90	103
Thompson Falls	38	97	93	101
Winifred	39	96	86	105
Fromberg	40	95	87	103
Saco	41	94	91	97
Cascade	42	93	90	95
Nashua	43	93	86	100

<u>County Area</u>	<u>Rank Combined Capacity Index</u>	<u>Combined Capacity Index</u>	<u>Index of Per Capita Property Values</u>	<u>Index of Per Capita Gross Income</u>
Superior	44	93	86	99
Belt	45	92	94	90
Flaxville	46	92	87	96
Outlook	47	92	82	101
Belgrade	48	90	89	91
Medicine Lake	49	90	78	101
Stevensville	50	90	104	76
Whitehall	51	89	86	91
Bainville	52	87	90	83
Dodson	53	87	77	97
Hingham	54	87	84	90
Twin Bridges	55	87	87	87
Bearcreek	56	85	66	103
Clyde Park	57	85	68	101
Opheim	58	85	68	102
Plevna	59	85	85	85
Winnett	60	85	71	99
Grass Range	61	84	62	105
Lima	62	84	69	99
Hot Springs	63	83	78	88
Westby	64	81	61	101
Eureka	65	80	69	91
Troy	66	80	61	98
Judith Gap	67	79	59	99
Darby	68	75	62	87
Melstone	69	75	69	81
Alberton	70	74	53	95
St. Ignatius	71	72	73	70
Browning	72	63	60	66
Boulder	73	62	54	70
Brockton	74	54	25	83
Rexford	75	50	0	99
Lodge Grass	76	49	40	57

Source: State Commission on Local Government

TABLE 28

Indexes of Fiscal Effort
Towns in Montana
Fiscal 1974

<u>Town</u>	<u>Rank Combined Effort Index</u>	<u>Combined Effort Index</u>	<u>Index of Per Capita Own Current Expenditure</u>	<u>Index of Per Capita Own Local Revenue</u>	<u>Index of Per Capita Taxes</u>
Westby	1	510	899	476	154
Virginia City	2	420	321	782	157
Belgrade	3	267	515	211	76
W. Yellowstone	4	197	164	175	253
Chester	5	189	248	150	169
Columbus	6	181	285	118	139
Kevin	7	181	150	152	242
Fromberg	8	162	92	292	101
Bearcreek	9	155	143	195	126
Broadview	10	155	190	130	146
Geraldine	11	150	91	113	247
Fairfield	12	147	144	120	177
Hysham	13	146	93	119	227
Culbertson	14	134	193	127	83
Denton	15	133	73	105	220
Ennis	16	126	91	142	146
Dutton	17	125	112	110	152
Nashua	18	120	189	73	98
Sheridan	19	118	120	114	121
Melstone	20	117	128	108	116
Valier	21	115	81	106	157
Saco	22	110	119	102	109
Grass Range	23	109	188	96	43
Broadus	24	107	72	95	154
Circle	25	102	96	121	88
Bridger	26	99	77	95	124
Belt	27	98	99	97	98
Stevensville	28	98	91	80	124
Medicine Lake	29	97	93	86	111
Plains	30	94	83	77	121
Joliet	31	92	62	86	127
Stanford	32	90	92	70	109
Boulder	33	88	84	83	98
Philipsburg	34	88	66	76	121
Wibaux	35	87	75	67	119
Froid	36	85	67	83	104
Twin Bridges	37	85	87	78	91
Sunburst	38	84	75	83	93
Opheim	39	81	79	73	91
Three Forks	40	81	59	74	111
Cascade	41	80	69	76	96
Eureka	42	80	86	80	73
Richey	43	78	57	72	106

<u>Town</u>	<u>Rank Combined Effort Index</u>	<u>Combined Effort Index</u>	<u>Index of Per Capita Own Current Expenditure</u>	<u>Index of Per Capita Own Local Revenue</u>	<u>Index of Per Capita Taxes</u>
Darby	44	75	69	71	86
Alberton	45	74	17	101	104
Superior	46	74	46	69	106
Winnett	47	72	36	89	91
Big Sandy	48	70	55	68	86
Hobson	49	69	43	52	111
Hingham	50	67	80	95	25
Ekalaka	51	66	51	61	86
Whitehall	52	66	88	77	33
Browning	53	65	78	73	45
Ryegate	54	63	36	86	66
Jordan	55	62	56	92	38
Hot Springs	56	61	65	61	56
Plevna	57	61	27	60	96
Flaxville	58	60	43	51	86
Bainville	59	59	77	46	53
Thompson Falls	60	57	38	62	71
Dodson	61	56	59	54	56
Lavina	62	54	27	71	63
Drummond	63	52	23	40	93
Troy	64	52	51	52	53
Neihart	65	51	54	55	45
Lodge Grass	66	50	46	42	61
St. Ignatius	67	49	43	48	56
Clyde Park	68	46	38	40	61
Moore	69	42	30	41	56
Lima	70	41	49	34	40
Winifred	71	37	30	42	38
Judith Gap	72	25	20	24	30
Brockton	73	23	12	27	30
Outlook	74	23	7	16	40
Ismay	75	15	12	11	23
Rexford	76	10	12	17	0

Source: State Commission on Local Government

TABLE 29

Indexes of Fiscal Effort Relative to Fiscal Capacity
for Towns in Montana
Fiscal 1974

<u>Town</u>	<u>Rank Combined Index</u>	<u>Combined Fiscal Effort to Combined Property & Income Capacity</u>	<u>Town</u>	<u>Rank Combined Index</u>	<u>Combined Fiscal Effort to Combined Property & Income Capacity</u>
Westby	1	624	Winnett	40	84
Virginia City	2	347	Sunburst	41	81
Belgrade	3	294	Plains	42	79
Bearcreek	4	180	Superior	43	79
Fromberg	5	169	Hingham	44	76
Chester	6	162	Circle	45	73
Broadview	7	158	Froid	46	73
Melstone	8	154	Whitehall	47	73
Boulder	9	141	Hot Springs	48	72
Columbus	10	139	Three Forks	49	72
Grass Range	11	129	Wibaux	50	72
Culbertson	12	128	Plevna	51	71
Nashua	13	128	Richey	52	69
Saco	14	116	Bainville	53	67
Fairfield	15	114	St. Ignatius	54	67
Valier	16	113	Ekalaka	55	64
Ennis	17	112	Flaxville	56	64
Geraldine	18	108	Troy	57	64
Hysham	19	108	Dodson	58	63
Stevensville	20	108	Hobson	59	61
Dutton	21	107	Stanford	60	59
Medicine Lake	22	107	Thompson Falls	61	58
Belt	23	106	Big Sandy	62	55
Kevin	24	105	Clyde Park	63	53
Sheridan	25	103	Jordan	64	51
Browning	26	102	Ryegate	65	51
Lodge Grass	27	101	Drummond	66	50
West Yellowstone	28	101	Neilhart	67	50
Alberton	29	99	Lima	68	49
Darby	30	99	Lavina	69	45
Eureka	31	99	Brockton	70	43
Bridger	32	98	Moore	71	42
Twin Bridges	33	97	Winifred	72	39
Donton	34	95	Judith Gap	73	32
Joliet	35	94	Outlook	74	25
Opheim	36	94	Rexford	75	20
Philipsburg	37	89	Ismay	76	15
Broadus	38	85			
Cascade	39	85	State Average		100

Source: Commission on Local Government

TABLE 30

Indexes of Fiscal Effort Relative to Fiscal Capacity
for Towns in Montana
Fiscal 1974

<u>Town</u>	Rank Property Values Capacity Index	Fiscal Effort to Property Values Capacity Index	<u>Town</u>	Rank Property Values Capacity Index	Fiscal Effort to Property Values Capacity Index
Westby	1	789	Troy	40	80
Virginia City	2	342	Phillipsburg	41	79
Belgrade	3	283	Plevna	42	76
Bearcreek	4	222	Three Forks	43	76
Fromberg	5	175	Hingham	44	75
Grass Range	6	166	Kevin	45	75
Melstone	7	160	Denton	46	74
Boulder	8	154	Hot Springs	47	74
Broadview	9	146	Whitehall	48	73
Chester	10	133	Circle	49	72
Alberton	11	132	Dodson	50	69
Nashua	12	132	Plains	51	66
Lodge Grass	13	118	Flaxville	52	65
Medicine Lake	14	117	Clyde Park	53	64
Columbus	15	114	Richey	54	64
Darby	16	114	Broadus	55	63
Saco	17	114	St. Ignatius	56	63
Opheim	18	112	Bainville	57	62
Eureka	19	109	Wibaux	58	60
Sheridan	20	106	Ekalaka	59	59
Browning	21	102	Thompson Falls	60	58
Sunburst	22	102	Lima	51	56
Geraldine	23	98	Froid	52	55
Culbertson	24	96	Hobson	53	54
Joliet	25	96	Ryegate	64	53
Bridger	26	95	Big Sandy	65	50
Ennis	27	95	Jordan	66	50
Vlier	28	95	Drummond	56	47
Winnett	29	95	Lavina	68	47
Belt	30	93	Stanford	69	47
Dutton	31	93	Moore	40	43
Twin Bridges	32	92	Neihart	71	41
Hysham	33	90	Winifred	72	41
Stevensville	34	89	Judith Gap	73	40
Brockton	35	87	Outlook	74	26
Cascade	36	84	Ismay	75	16
Fairfield	37	84	Rexford	76	0
W. Yellowstone	38	82			
Superior	39	81	State Average		100

Source: State Commission on Local Government

TABLE 31

Indexes of Fiscal Effort Relative to Fiscal Capacity
for Towns in Montana
Fiscal 1974

<u>Town</u>	<u>Rank Gross Income Capacity</u>	<u>Fiscal Effort to Gross Income Capacity</u>	<u>Town</u>	<u>Rank Gross Income Capacity</u>	<u>Fiscal Effort to Gross Income Capacity</u>
Westby	1	505	Cascade	40	84
Virginia City	2	339	Plevna	41	81
Belgrade	3	293	Ophelm	42	79
Chester	4	199	Alberton	43	78
Culbertson	5	179	Superior	44	75
Columbus	6	168	Hingham	45	74
Broadview	7	167	Stanford	46	74
Fairfield	8	163	Circle	47	73
Kevin	9	162	Whitehall	48	73
Fromberg	10	157	Winnett	49	73
Bearcreek	11	150	Bainville	50	71
Melstone	12	144	Richey	51	71
Valier	13	132	St. Ignatius	52	70
Hysham	14	129	Hot Springs	53	69
Stevensville	15	129	Ekalaka	54	67
Denton	16	127	Hobson	55	67
Ennis	17	127	Sunburst	56	67
Boulder	18	126	Three Forks	56	66
W. Yellowstone	19	124	Flaxville	58	63
Broadus	20	120	Neihart	59	61
Nashua	21	120	Big Sandy	60	59
Geraldine	22	114	Dodson	61	58
Saco	23	113	Thompson Falls	62	56
Belt	24	109	Troy	63	53
Dutton	25	109	Drummond	64	51
Grass Range	26	104	Jordan	56	50
Froid	27	102	Ryegate	66	48
Bridger	28	98	Clyde Park	67	46
Browning	29	98	Lavina	68	41
Twin Bridges	30	98	Lima	69	41
Phillipsburg	31	97	Moore	70	40
Medicine Lake	32	96	Winifred	71	35
Sheridan	33	96	Brockton	72	28
Plains	34	95	Judith Gap	73	25
Joliet	35	89	Outlook	74	23
Eureka	36	88	Ismay	75	14
Lodge Grass	37	88	Rexford	76	12
Darby	38	86			
Wibaux	39	85	State Average		100

Source: State Commission on Local Government

TABLE 32

Indexes of Fiscal Capacity for Cities
in Montana
Fiscal 1974

City	Rank Combined Capacity Index	Combined Capacity Index	Index of Per Capita Property Values	Index of Per Capita Gross Income
Conrad	1	126	150	101
E. Helena	2	125	155	95
Chouteau	3	120	118	122
Big Timber	4	116	109	123
Billings	5	115	122	108
Forsyth	6	114	109	118
Missoula	7	113	113	113
Chinook	8	112	112	111
Glendive	9	112	107	117
Helena	10	112	105	119
Glasgow	11	111	120	102
Kalispell	12	111	123	99
Malta	13	111	123	99
Libby	14	109	114	104
Terry	15	108	110	106
Great Falls	16	108	106	110
Hardin	17	107	112	102
Plentywood	18	106	101	110
Cut Bank	19	105	98	112
Lewistown	20	105	109	100
Hamilton	21	104	124	84
Miles City	22	103	103	103
Shelby	23	102	105	98
Sidney	24	101	101	101
Livingston	25	100	100	99
Red Lodge	26	100	99	100
Harlem	27	99	105	92
Harlowton	28	99	93	105
Havre	29	99	91	107
Columbia Falls	30	98	117	78
Scobey	31	98	90	105
Wolf Point	32	97	96	98
Dillon	33	94	87	100
Baker	34	93	93	93
Bozeman	35	92	86	98
Whitefish	36	90	86	94
Polson	37	89	101	77
Townsend	38	89	74	103
Laurel	39	88	76	99
Roundup	40	85	79	91
Anaconda	41	81	68	93
Deer Lodge	42	81	56	106
Wh. Sulphur Springs	43	81	78	84
Poplar	44	79	65	92
Ronan	45	79	80	77
Fair View	46	73	71	74
Walkerville	47	70	59	81

TABLE 33

Indexes of Fiscal Effort
Cities in Montana
Fiscal 1974

City	Rank Combined Effort Index	Combined Effort Index	Index of Per Capita Own Current Expenditure	Index of Per Capita Own Local Revenue	Index of Per Capita Taxes
Lewistown	1	197	236	232	122
Billings	2	187	179	235	147
Kalispell	3	152	167	161	127
Miles City	4	147	195	136	110
Forsyth	5	140	157	159	104
Missoula	6	137	117	120	173
Bozeman	7	132	133	174	90
Glasgow	8	130	132	115	143
Helena	9	129	152	124	110
Libby	10	129	113	142	131
Havre	11	127	131	123	127
Hardin	12	124	129	132	112
Cut Bank	13	117	156	132	63
Great Falls	14	113	101	122	116
Malta	15	113	115	108	116
Sidney	16	113	116	151	71
Whitefish	17	109	78	95	153
Laurel	18	107	89	101	131
Conrad	19	106	107	91	120
Polson	20	105	104	97	114
Columbia Falls	21	103	75	119	114
Livingston	22	103	109	79	120
Wolf Point	23	103	87	120	102
Glendive	24	99	85	95	118
Red Lodge	25	96	98	79	110
Chinook	26	95	95	95	96
Harlem	27	95	115	103	67
Terry	28	90	101	59	110
Poplar	29	88	89	82	94
Ronan	30	87	82	80	100
East Helena	31	84	71	62	120
Baker	32	83	84	66	100
Choteau	33	83	82	80	88
Shelby	34	83	89	85	76
Fairview	35	79	86	113	39
Scobey	36	74	69	77	76
Harlowton	37	72	57	69	90
Plentywood	38	71	54	58	100
Anaconda	39	68	63	47	94
Roundup	40	63	60	53	76
Big Timber	41	61	58	54	71
Townsend	42	58	54	51	69
Hamilton	43	55	51	41	73
Dillon	44	53	43	56	61
Wh. Sulphur Springs	45	53	51	49	59
Deer Lodge	46	50	50	54	45
Walkerville	47	34	42	30	29

TABLE 34

Indexes of Fiscal Effort Relative to Fiscal Capacity
for Cities in Montana
Fiscal 1974

<u>City</u>	<u>Rank Combined Index</u>	<u>Combined Fiscal Effort to Combined Property & Income Capacity</u>	<u>City</u>	<u>Rank Combined Index</u>	<u>Combined Fiscal Effort to Combined Property & Income Capacity</u>
Lewistown	1	188	Harlem	36	96
Billings	2	163	Red Lodge	27	96
Bozeman	3	143	Baker	28	89
Miles City	4	143	Glendive	29	88
Kalispell	5	137	Chinook	30	85
Havre	6	128	Anaconda	31	84
Forsyth	7	123	Conrad	32	84
Laurel	8	122	Terry	33	83
Missoula	9	121	Shelby	34	81
Whitefish	10	121	Scobey	35	76
Libby	11	118	Roundup	36	74
Polson	12	118	Harlowton	37	73
Glasgow	13	117	Choteau	38	69
Hardin	14	116	East Helena	39	67
Helena	15	115	Plentywood	40	67
Sidney	16	112	Townsend	41	65
Cut Bank	17	111	Wh. Sulphur Springs	42	65
Poplar	18	111	Deer Lodge	43	62
Ronan	19	110	Dillon	44	56
Fairview	20	108	Big Timber	45	53
Wolf Point	21	106	Hamilton	46	53
Columbia Falls	22	105	Walkerville	47	49
Great Falls	23	105			
Livingston	24	103			
Malta	25	102	State Average		100

Source: State Commission on Local Government

TABLE 35

Index of Fiscal Effort Relative
to Fiscal Capacity
Cities in Montana
Fiscal 1974

<u>City</u>	<u>Rank Property Values Capacity Index</u>	<u>Fiscal Effort to Property Values Capacity Index</u>	<u>City</u>	<u>Rank Property Values Capacity Index</u>	<u>Fiscal Effort to Property Values Capacity Index</u>
Lewistown	1	181	Glendive	26	93
Billings	2	153	Malta	27	92
Bozeman	3	153	Harlem	28	90
Miles City	4	143	Baker	29	89
Laurel	5	141	Deer Lodge	30	89
Havre	6	140	Col. Falls	31	88
Poplar	7	135	Chinook	32	85
Forsyth	8	128	Scobey	33	82
Whitefish	9	127	Terry	34	82
Kalispell	10	124	Roundup	35	80
Helena	11	123	Shelby	36	79
Missoula	12	121	Townsend	37	78
Cut Bank	13	119	Harlowton	38	77
Libby	14	113	Conrad	39	71
Sidney	15	112	Choteau	40	70
Fairview	16	111	Plentywood	41	70
Hardin	17	111	White Sulph. Springs	42	68
Ronan	18	109	Dillon	43	61
Glasgow	19	108	Walkerville	44	58
Great Falls	20	107	Big Timber	45	56
Wolf Point	21	107	East Helena	46	54
Polson	22	104	Hamilton	47	44
Livingston	23	103			
Anaconda	24	100			
Red Lodge	25	97	State Average		100

Source: State Commission on Local Government

TABLE 36

Index of Fiscal Effort Relative to
Fiscal Capacity
Cities in Montana
Fiscal 1974

<u>City</u>	<u>Rank Gross Income Capacity</u>	<u>Fiscal Effort to Gross Income Capacity</u>	<u>City</u>	<u>Rank Gross Income Capacity</u>	<u>Fiscal Effort to Gross Income Capacity</u>
Lewistown	1	197	Harlem	26	103
Billings	2	173	Poplar	27	96
Kalispell	3	154	Red Lodge	28	96
Miles City	4	143	Baker	29	89
Polson	5	136	East Helena	30	88
Bozeman	6	135	Chinook	31	86
Columbia Falls	7	132	Glendive	32	85
Glasgow	8	127	Shelby	33	85
Libby	9	124	Terry	34	85
Hardin	10	122	Anaconda	35	73
Missoula	11	121	Scobey	36	70
Forsyth	12	119	Harlowtown	37	69
Havre	13	119	Roundup	38	69
Whitefish	14	116	Choteau	39	68
Malta	15	114	Hamilton	40	65
Ronan	16	113	Plentywood	41	65
Sidney	17	112	Wh. Sulphur Springs	42	63
Helena	18	108	Townsend	43	56
Laurel	19	108	Dillon	44	53
Fairview	20	107	Big Timber	45	50
Conrad	21	105	Deer Lodge	46	47
Wolf Point	22	105	Walkerville	47	42
Cut Bank	23	104			
Livingston	24	104			
Great Falls	25	103	State Average		100

Source: State Commission on Local Government

TABLE 37

Nominal and Actual Tax Rates
1974 Data

	<u>Sales Ratio</u>	<u>Correction Factor:</u>	<u>Taxable Valuation</u>	<u>Corrected Valuation:</u>	<u>Taxes</u>	<u>Nominal Rate:</u>	<u>Actual Rate:</u>
BEAVERHEAD	27.22	1.47	15369525	22593202	604902	.039	.027
Dillon			3298609	4848955	139985	.042	.029
Lima			156255	229695	5613	.036	.024
BIG HORN	24.77	1.61	15324343	24672192	687636	.045	.028
Hardin			2618028	4215025	156689	.060	.037
Lodge Grass			234513	377566	19049	.081	.050
BLAINE	25.51	1.57	11918271	18711685	665521	.056	.036
Chinook			1511358	2372832	77801	.051	.033
Harlem			995275	1562582	38206	.038	.024
BROADWATER			5466891		279707	.051	
Townsend			916424		51530	.056	
CARBON	19.91	2.01	16202154	32566330	710134	.044	.022
Boarcreek			23431	47096	1554	.066	.033
Bridger			520860	1046929	34806	.067	.033
Fronberg			236052	474465	14740	.062	.031
Joliet			256039	514638	20415	.080	.040
Red Lodge			1572209	3160140	105060	.067	.033
CARTER	27.17	1.47	6635679	9754448	570797	.086	.059
Ekalaka			375946	552641	22846	.061	.041
CASCADE	25.15	1.59	84555839	134443784	4106901	.049	.031
Belt			384175	610838	25332	.066	.041
Cascade			394131	626668	26978	.068	.043
Great Falls			54158613	86112195	3532360	.065	.041
Neihart			86062	136839	1954	.023	.014
CHOTEAU	25.11	1.59	22705106	36101119	851722	.038	.024
Big Sandy			708476	1126477	28119	.040	.025
Fort Benton			1763214	2803510			
Geraldine			344756	548162	36390	.106	.066
CUSTER	24.84	1.61	15973790	25717802	1261248	.079	.049
Ismay			25939	41762	348	.013	.008
Miles City			7413542	11935803	470633	.063	.039
DANIELS	25.45	1.57	5920704	9295505	275914	.047	.030
Flaxville			104899	164691	6206	.059	.038
Scobey			1080563	1696484	54740	.051	.032
DAWSON	22.51	1.78	17134138	30498766	766985	.045	.025
Glendive			5417987	9644017	358513	.066	.037
Richey			281103	500363	16284	.058	.033
DEER LODGE	25.16	1.59	18393846	29246215	1027019	.056	.035
Anaconda			5587000	8883330	462821	.083	.052

	<u>Sales</u> <u>Ratio</u>	<u>Correction</u> <u>Factor:</u>	<u>Taxable</u> <u>Valuation</u>	<u>Corrected</u> <u>Valuation</u>	<u>Taxes</u>	<u>Nominal</u> <u>Rate:</u>	<u>Actual</u> <u>Rate:</u>
FALLON	24.25	1.60	20714648	33143437	697902	.034	.021
Baker			1896729	3034766	121950	.064	.040
Plevna			101641	162626	7131	.070	.044
FERGUS	33.42	1.20	21736221	26083465	1088298	.050	.042
Denton			468083	561700	34461	.074	.061
Grass Range			78180	93816	3091	.040	.033
Lewistown			5820556	6984667	387515	.067	.055
Moore			132776	159331	4874	.037	.031
Winifred			113731	136477	3285	.029	.024
FLATHEAD	21.75	1.84	51253863	94307108	2455576	.048	.026
Col. Falls			2461723	4529570	143954	.058	.032
Kalispell			11042879	20318897	675530	.061	.033
Whitefish			2445525	4499766	260699	.107	.058
GALLATIN	19.64	2.04	37321311	76135474	1554283	.042	.020
Belgrade			909142	1854650	39854	.044	.021
Bozeman			13919262	28395294	869783	.062	.031
Manhattan			597491	1218882			
Three Forks			831054	1695350	52400	.063	.031
W. Yellowstone			1260221	2570851	75646	.060	.029
GARFIELD			6240076		616313	.099	
Jordan			377017		7955	.021	
GLACIER	22.93	1.74	21306747	37073740	939772	.044	.025
Browning			737101	1282556	29844	.040	.023
Cut Bank			3267399	5685274	127227	.039	.022
GOLDEN VALLEY	30.19	1.32	3602153	4754842	164366	.046	.035
Lavina			114392	150997	4253	.037	.028
Ryegate			184895	244061	6767	.037	.028
GRANITE	28.06	1.43	5637114	8061073	256318	.045	.032
Drummond			322838	461658	18278	.057	.040
Phillipsburg			675478	965934	54456	.081	.056
HILL	24.31	1.65	21884348	36109174	1012293	.046	.028
Havre			7982300	13170795	661697	.083	.050
Hingham			144374	238217	2615	.018	.011
JEFFERSON	24.58	1.63	8025541	13081632	391694	.049	.030
Boulder			572538	933237	52562	.092	.056
Whitehall			719922	1173473	13924	.019	.012
JUDITH BASIN	32.43	1.23	9306854	11447430	379808	.041	.033
Hobson			150530	185152	8399	.056	.045
Stanford			618490	760743	21744	.035	.029
LAKE	16.54	2.42	20817015	50377176	1278501	.061	.025
Polson			2147519	5196996	145840	.068	.028
Ronan			1050383	2541927	78063	.074	.031

	<u>Sales Ratio</u>	<u>Correction Factor:</u>	<u>Taxable Valuation</u>	<u>Corrected Valuation:</u>	<u>Taxes</u>	<u>Nominal Rate:</u>	<u>Actual Rate:</u>
St. Ignatius	16.54	2.42	417337	1009956	20644	.043	.020
LEWIS & CLARK	32.55	1.23	39947902	49135919	2417561	.061	.049
East Helena			2261265	2781356	105154	.047	.038
Helena			21753380	26756657	1376155	.063	.051
LIBERTY	25.90	1.54	7261773	11183130	359562	.050	.032
Chester			899404	1385082	62603	.070	.045
LINCOLN	26.61	1.50	18672613	28008920	638865	.034	.023
Eureka			591007	886511	34893	.059	.039
Libby			2916723	4375085	199818	.069	.046
Rexford					0		
Troy			429429	644144	21546	.050	.033
MADISON	16.32	2.45	11430141	28003845	558663	.049	.020
Ennis			426425	1044741	28833	.068	.028
Sheridan			496984	12127611	29823	.060	.024
Twin Bridges			330169	808914	22293	.068	.028
Virginia City			111796	273900	9217	.082	.034
McCONE	27.71	1.44	7811188	11248111	504225	.065	.045
Circle			800179	1152258	33291	.042	.029
MEAGHER	30.90	1.29	5335069	6882239	288082	.054	.042
Wh. Sulphur Sp.			798012	1029435	36244	.045	.035
MINERAL	16.61	2.41	3856291	9293661	266269	.069	.029
Alberton			167829	404468	14979	.089	.037
Superior			666135	1605385	41519	.062	.026
MISSOULA	25.09	1.59	65646625	104378134	2696495	.041	.026
Missoula			28733795	45686734	2610321	.091	.057
MUSSELSHELL	25.02	1.60	8914924	14263878	338120	.038	.024
Melstone			123061	196898	10507	.085	.053
Roundup			1530137	2448219	87899	.057	.036
PARK	26.60	1.50	14956851	22435277	645618	.043	.029
Clyde Park			109413	164120	5881	.054	.036
Livingston			5953000	8929500	427285	.072	.048
PETROLEUM			2625084		57218	.022	
Winnett			139124		9687	.070	
PHILLIPS	25.95	1.54	11695544	18011138	606249	.052	.034
Dodson			102148	157308	4391	.043	.028
Malta			2216433	3413307	125239	.057	.037
Saco			206320	317733	15241	.074	.048
PONDERA	27.88	1.43	16373321	23413849	907659	.055	.039
Conrad			3580328	5119869	171043	.048	.033
Valier			557295	796932	40457	.073	.051

	<u>Sales</u> <u>Ratio</u>	<u>Correction</u> <u>Factor:</u>	<u>Taxable</u> <u>Valuation</u>	<u>Corrected</u> <u>Valuation</u>	<u>Taxes</u>	<u>Nominal</u> <u>Rate:</u>	<u>Actual</u> <u>Rate:</u>
POWDER RIVER Broadus	27.07	1.48	18044614 634901	26706029 939653	701354 49033	.039 .077	.026 .052
POWELL Deer Lodge	12.51	3.20	8721180 2035000	27907776 6512000	746017 99484	.086 .049	.027 .015
PRAIRIE Terry	28.52	1.40	5197415 843404	7276381 1180766	322956 50351	.062 .060	.044 .043
RAVALLI Darby Hamilton Stevensville	19.65	2.04	16481409 243413 2549767 620029	33622074 496563 5201525 1264859	930420 18514 89566 40631	.056 .076 .035 .066	.028 .037 .017 .032
RICHLAND Fairview Sidney	25.80	1.55	20408024 536285 3710520	31632437 831242 5751306	1030016 17800 155241	.050 .033 .042	.033 .021 .027
ROOSEVELT Bainville Brockton Culbertson Froid Poplar Wolf Point	20.89	1.91	16349980 135003 68489 647809 282012 801885 2454231	31228462 257856 130814 1237315 538643 1531600 4687581	785729 4607 4778 27117 13388 69372 155326	.048 .034 .070 .042 .047 .087 .063	.025 .018 .037 .022 .025 .045 .033
ROSEBUD Forsyth	20.72	1.93	19612993 1660622	37853076 3205000	960723 95447	.049 .057	.025 .030
SANDERS Hot Springs Plains Thompson Falls	25.58	1.56	14815392 373345 948379 888153	23112012 582418 1479471 1385519	580809 14884 49990 37311	.039 .040 .053 .042	.025 .026 .034 .027
SHERIDAN Medicine Lake Outlook Plentywood Westby	20.29	1.97	11984838 195381 76459 1897211 107696	23610131 384901 150624 3737506 212161	568861 17463 2406 111936 13750	.047 .089 .031 .059 .128	.024 .045 .016 .030 .065
SILVER BOW Butte Walkerville	22.74	1.76	50395701 19308000 518510	88696434 33982080 912578	3818911 14668	.076 .028	.043 .016
STILLWATER Columbus	23.92	1.67	9595647 1108530	16024730 1851245	379455 64051	.040 .058	.024 .035
SWEET GRASS Big Timber	25.43	1.57	7068160 1549958	11097011 2433434	389982 60270	.055 .039	.035 .025
TETON Choteau Dutton	30.29	1.32	14434867 1549204 364582	19054024 2544949 481248	792341 68982 24969	.055 .045 .068	.042 .027 .052

	<u>Sales Ratio</u>	<u>Correction Factor:</u>	<u>Taxable Valuation</u>	<u>Corrected Valuation:</u>	<u>Taxes</u>	<u>Nominal Rate:</u>	<u>Actual Rate:</u>
Fairfield	30.29	1.32	707824	934328	44577	.063	.048
TOOLE	26.39	1.52	17213293	26164205	1005227	.058	.038
Kevin			325849	495290	24050	.074	.049
Shelby			2641286	4014754	115646	.044	.029
Sunburst			328779	499744	22079	.067	.044
TREASURE	28.93	1.38	3049773	4208687	97576	.032	.023
Hysham			371784	513062	33687	.091	.066
VALLEY	28.58	1.40	18437152	25812013	922447	.050	.036
Glasgow			4803521	6724929	339623	.071	.051
Nashua			323107	452350	20095	.062	.044
Opheim			161852	226593	10929	.068	.048
WIENLAND	27.57	1.45	5192588	7529253	298800	.058	.040
Harlowtown			1014288	1470718	58743	.058	.040
Judith Gap			66102	95848	1946	.029	.020
WIBUAX	27.60	1.45	7920490	11484711	431894	.055	.038
Wibuax			514173	745551	30019	.058	.040
YELLOWSTONE	27.38	1.46	118218146	172598493	4369573	.037	.025
Billings			67263950	98205367	4842822	.072	.049
Broadview			93774	136910	7128	.076	.052
Laurel			2847608	4157508	294778	.104	.071

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